

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2330. ELECTRIC UTILITY RETURNS.

Reference: Sections 40061 and 40062, Revenue and Taxation Code.

Every electric utility shall file an electrical energy surcharge return on a form prescribed by the Board showing the number of kilowatt-hours of electrical energy generated, purchased, and used together with deductions claimed and the amount of surcharge due for the preceding quarterly period. The return shall be signed by a responsible officer or agent of the electric utility and shall be accompanied by a payment for the surcharge due.

The return and the payment shall be filed quarterly on or before the last day of the month next succeeding each calendar quarter. Amounts of surcharge due for which a billing for the electrical energy is issued by an electric utility to the consumer prior to the close of a calendar quarter are payable with the surcharge return for that quarter.

History: Adopted December 18, 1974, effective January 26, 1975.